



# Minutes of the City of Arlington Audit Entrance Conference

August 22, 2023

**Councilmembers Present:** Heather Logan, Jan Schuette, and Michele Blythe, who joined with Zoom.

**Staff Present:** Mayor Barb Tolbert, Paul Ellis, Kristin Garcia, Sheri Amundson and Wendy Van Der Meersche, and Bryan Terry, via Zoom.

**Also Known to be Present:** Kristina Baylor, Chad Edginton, Amanda Robinson, and Erica Bronder, who joined with Zoom.

The special meeting began at 10:30 a.m. with Finance Director Kristin Garcia introducing staff and council members from the City of Arlington who were present.

## **DISCUSSION**

Program Manager Kristina Baylor introduced the team that will be conducting the 2021 Accountability audit, the 2022 Financial statement audit, and the 2022 Federal grant compliance audit of the City of Arlington by the Washington State Auditor's Office and notified the attendees of the audit scope.

Audit Lead Chad Edginton stated that the auditors plan to evaluate the following areas:

### **Accountability audit for January 1, 2021 through December 31, 2022**

Auditors will examine the management, use, and safeguarding of public resources to ensure there is protection from misuse and misappropriation. In addition, they will evaluate whether there is reasonable assurance for adherence to applicable state laws, regulations and policies and procedures.

Auditors plan to evaluate the following areas:

- To be determined after planning procedures
- Open public meetings – compliance with minutes, meetings and executive sessions requirements
- Financial condition – reviewing for indications of financial distress

**Financial statement audit for January 1, 2022 through December 31, 2022**

Auditors will provide an opinion on whether the City’s financial statements are presented fairly, in all material respects, in accordance with the applicable reporting framework. The audit does not attempt to confirm the accuracy of every amount but does search for errors large enough to affect the conclusions and decisions of a financial statement user.

**Federal grant compliance audit for January 1, 2022 through December 31, 2022**

This audit is required by federal law when a local government spends \$750,000 or more annually in federal financial assistance. We will provide an opinion on compliance with federal requirements that could have a direct and material effect on the City’s major federal programs.

The auditors plan to test the following federal programs:

- Airport Improvement Program – ALN, 20.106
- Coronavirus State and Local Fiscal Recovery Funds – ALN, 21.027

Assistant Audit Manager Amanda Robinson stated that the auditors do stay connected throughout the year. Prior to today’s entrance conference an engagement letter was provided. Ms. Robinson spoke of the levels of reporting.

**ADJOURNMENT**

With no further business to be conducted, the special meeting ended at 10:47a.m.



Barbara Tolbert, Mayor